

$$\text{Unit Allowances} = \left[\frac{\text{Table 2 Column G}}{250000} \right] \times \text{Allowances Remaining}$$

$$\text{Unit Allowances} = \left[\frac{\text{Table 3 Column G}}{250000} \right] \times \text{Allowances Remaining}$$

(5) On or after June 1, 1998, allowances, for use in calendar years 2010 and thereafter, remaining in the Special Allowance Reserve at the end of each year, following that year's auc-

tion and sale (under subpart E of this part) will be reallocated to the unit's Allowance Tracking System Account according to the following equation:

$$\text{Unit Allowances} = \left[\frac{\text{Unit's Special Allowance Deduction under § 73.11(b)(5)}}{250000} \right] \times \text{Allowances Remaining}$$

(d) *Calculation rounding.* All proceeds under this section shall be distributed as whole dollars. All calculations for such allowances shall be rounded down for decimals less than .5 and up for decimals of .5 or greater.

(e) *Achieving exact totals.* (1) If the sum of the proceeds to be distributed under paragraph (b) of this section exceeds the total proceeds or the allowances to be reallocated under paragraph (c) of this section exceeds the allowances remaining, then the Administrator will withdraw one dollar or allowance from each unit, beginning with the unit receiving the largest number of dollars or allowances, in descending order, until the distribution balances with the proceeds and the reallocated allowances balance with the remaining allowances.

(2) If the sum of the proceeds to be distributed under paragraph (b) of this section is less than the total proceeds or the allowances to be reallocated under paragraph (c) of this section is less than the allowances remaining,

then EPA will distribute one dollar or allowance for each unit, beginning with the unit receiving the largest number of dollars or allowances, in descending order, until the distribution balances with the proceeds and the reallocated allowances balance with the remaining allowances.

[58 FR 3687, Jan. 11, 1993, as amended at 58 FR 15714, Mar. 23, 1993]

Subpart C—Allowance Tracking System

SOURCE: 58 FR 3691, Jan. 11, 1993, unless otherwise noted.

§ 73.30 Allowance tracking system accounts.

(a) *Nature and function of unit accounts.* The Administrator will establish accounts for all affected units pursuant to § 73.31 (a) and (b). All allocations of allowances pursuant to subparts B, E, and F of this part and part 72 of this chapter, transfers of allowances made pursuant to subparts C and